

22 May 2006


Matteo Brothers Management, Inc
1692 Crown Point Road
Thorofare, NJ 08086

Re: Soil Clean - Up at Willow Woods MHC, LLC

Dear Mr. Matteo:

Willow Wood MHC, LLC is willing to split the cost of either scenario in the estimated bids that Sierra Environmental Services, Inc. submitted for the work to be conducted at Willow Woods MHC.

Please contact me anytime if you have any questions or concerns that may arise in conducting this clean up action. Coordinate all work with the manager (Colette Mitchell) to necessitate any tenant cooperation. She can be reach at (856) 845-7114 from 9:00am - 4:30pm at Willow Woods's office.

Matthew E. Raynor

Environmental Director
For Willow Woods MHC, LLC

Cc: Joe Weber
Colette Mitchell